

KING COUNTY COMBINED SPECIAL PURPOSE DISTRICTS
King County, Washington
January 1, 1988 Through December 31, 1994

Schedule Of Findings - King County Drainage District No. 5

1. King County Drainage District No. 5 Officials Should Respond To Requests And Provide District Records For Audit

King County Drainage District No. 5 officials did not respond to our requests and provide district records so we were unable to audit the financial affairs of the district as required by law.

Article 3, Section 20 of the Washington State Constitution states in part:

The auditor shall be the auditor of public accounts, and shall have such powers and perform such duties in connection therewith as may be prescribed by law.

Revised Code of Washington, Section 43.09.050 states in part:

The auditor shall:

- (1) Except as otherwise specifically provided by law, audit the accounts of all collectors of revenue and other holders of public money required by law to pay the same into the treasury;
- (2) In his or her discretion, inspect the books of any person charged with the receipt, safekeeping, and disbursement of public moneys;
- (3) Investigate improper governmental activity under Chapter 42.40 RCW;

Due to district officials not responding to our inquiries, we were unable to determine why they did not respond or provide district records for audit.

Without being able to review the original source documents and official records of the district, we were unable to determine if district officials were complying with applicable laws, rules, and regulations. Furthermore, we were unable to determine if public funds were only spent on allowable public purposes.

We recommend district officials respond to requests and submit the appropriate records for audit.